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October 5, 2011

Written Ex Parte Communication

Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, S.W. Room TW-A325
Washington, DC 20554

Re: *Improving Public Safety Communications in the 800 MHz Band*, WT Docket No. 02-55,
ET Docket No. 00-258, ET Docket No. 95-18

Submission of 1.9 GHz Independent Accountants' Report

Dear Ms. Dortch:

Sprint Nextel Corporation (Sprint Nextel) employed the national auditing firm of KPMG LLP to conduct an independent accounting of Sprint Nextel's costs in connection with clearing the 1.9 GHz band. Pursuant to paragraphs 328 and 351 of the Report and Order in the above-captioned proceeding, Sprint Nextel submits the accounting of expenses for the ten-month period that ended October 31, 2010 and for the inception-to-date period that commenced January 1, 2005 and ended October 31, 2010.¹ This submission represents the final audit report for the 1.9 GHz band transition. Please feel free to contact me should you have any questions.

Sincerely,

Trey Hanbury, Esq.
Director, Sprint Nextel Corporation

¹ See *Improving Public Safety Communications in the 800 MHz Band; Consolidating the 800 and 900 MHz Industrial/Land Transportation and Business Pool Channels*, Report and Order, Fifth Report and Order, Fourth Memorandum Opinion and Order, and Order, 19 FCC Red 14969, ¶¶ 328, 351 (2004) ("Nextel shall keep accurate records of the labor and material reasonably expended or acquired in connection with clearance of the 1.9 GHz band. An annual audit of these expenses shall be made, at Nextel's expense, by an auditing firm satisfactory to the Commission.").